

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 12, 2017

Mr. David B. Wyshner Chief Financial Officer Avis Budget Group, Inc. 6 Sylvan Way Parsippany, New Jersey 07054

Re: Avis Budget Group, Inc.

Form 10-K for the Year Ended December 31, 2015

Filed February 24, 2016 File No. 001-10308

Dear Mr. Wyshner:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Melissa Raminpour

Branch Chief Office of Transportation and Leisure